

Maine Revised Statutes
Title 36: TAXATION
Chapter 219: ASSESSMENT AND COLLECTION OF TAX

§1953. TAX A DEBT; RECOVERY; PREFERENCE

The taxes, interest and penalties imposed by chapters 7 and 211 to 225, from the time they are due, are a personal debt of the retailer or user to the State, recoverable in any court of competent jurisdiction in a civil action in the name of the State. [2005, c. 218, §27 (AMD).]

SECTION HISTORY

1979, c. 541, §B46 (AMD). 2005, c. 218, §27 (AMD).

The State of Maine claims a copyright in its codified statutes. If you intend to republish this material, we require that you include the following disclaimer in your publication:

All copyrights and other rights to statutory text are reserved by the State of Maine. The text included in this publication reflects changes made through the Second Regular Session of the 126th Maine Legislature and is current through August 1, 2014. The text is subject to change without notice. It is a version that has not been officially certified by the Secretary of State. Refer to the Maine Revised Statutes Annotated and supplements for certified text.

The Office of the Revisor of Statutes also requests that you send us one copy of any statutory publication you may produce. Our goal is not to restrict publishing activity, but to keep track of who is publishing what, to identify any needless duplication and to preserve the State's copyright rights.

PLEASE NOTE: The Revisor's Office cannot perform research for or provide legal advice or interpretation of Maine law to the public. If you need legal assistance, please contact a qualified attorney.
--